



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE  
ANDREW JACKSON STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37242

Dear Taxpayer:

The Commissioner is authorized to require taxpayers who owe \$10,000 or more in sales and use tax to remit tax payments in funds immediately available to the State on the payment due date. *Tenn. Code Ann. § 67-1-703*. Based on a twelve-month analysis of your sales and use tax returns, you meet the required \$10,000 threshold and will be required to remit all sales and use tax payments to the department in readily available funds beginning January 1, 2004.

If you are not already set up to remit payments through our electronic funds transfer (EFT) program, please contact the Electronic Commerce Unit or visit our Web site for information on how to register for the EFT program.

In addition, effective for the tax return due on February 20, 2004, any taxpayer who is required to pay sales and use tax in readily available funds must file the associated sales and use tax return electronically using a method approved by the Commissioner. *Tenn. Code Ann. § 67-6-504*. The electronic filing requirement applies to all of your business locations.

Electronic tax return filing can be initiated as one transaction using Electronic Data Interchange (EDI) software or through the State of Tennessee's Web portal. Approved software vendors are: Deloitte & Touche; Florida Software, Inc., a division of Trustfile; FormsPlus, a division of Trustfile; RIA; Velosant LP/Financial Supply Chain Solutions and Taxware Technology; and Vertex, Inc. In addition, CCH/Esalestax has been approved as an Internet Tax Service Provider. Contact information for these providers is available from the Electronic Commerce Unit and in the enclosed EDI information. Please review the EDI enclosure or visit the Department of Revenue's Web site at [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue) for information on how to register for the EDI program.

The Department of Revenue also offers all taxpayers the option of electronic filing through the State of Tennessee's Web portal. This service is provided to the taxpayer free of charge. Additional information on electronic filing is available on our Web site or from the Electronic Commerce Unit.

If you have any questions regarding this notice, please contact the Electronic Commerce Unit at (615) 741-5876.

Sincerely,

Electronic Commerce Unit  
Taxpayer Services Division